What is Claimed is:

- 1. A substrate for a perpendicular magnetic recording medium, comprising:
 - a nonmagnetic base composed of an aluminum alloy; and
 - a soft magnetic underlayer,

wherein the soft magnetic underlayer is composed of a Ni-P alloy containing phosphorus in a range of 0.5 wt% to 6 wt%.

- 2. The substrate according to claim 1, wherein the soft magnetic underlayer has a thickness of 3 µm or greater.
- 3. The substrate according to claim 1, further including a nonmagnetic underlayer composed of an Ni-P alloy formed between the base and the soft magnetic underlayer.
- 4. The substrate according to claim 3, wherein the nonmagnetic underlayer has a thickness ranging 0.5 μ m to 7 μ m, the soft magnetic underlayer has a thickness of 0.3 μ m or greater, and a sum of the thickness of the nonmagnetic underlayer and the thickness of the soft magnetic underlayer is 3 μ m or greater.
- 5. The substrate according to claim 3, wherein the nonmagnetic underlayer is composed of Ni-P alloy containing about 11 wt% of phosphorus.
- 6. The substrate according to claim 2, wherein the surface of the soft magnetic underlayer has a surface roughness Ra of 0.5 nm or less and a micro waviness Wa of 0.5 nm or less.
- 7. The substrate according to claim 4, wherein the surface of the soft magnetic underlayer has a surface roughness Ra of 0.5 nm or less and a micro waviness Wa of 0.5 nm or less.
- 8. A perpendicular magnetic recording medium comprising:a substrate; and

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a nonmagnetic seed layer, a magnetic recording layer, and a protective layer sequentially formed on the substrate,

wherein the substrate comprises a nonmagnetic base composed of an aluminum alloy; and a soft magnetic underlayer,

wherein the soft magnetic underlayer is composed of a Ni-P alloy containing phosphorus in a range of 0.5 wt% to 6 wt%, and

wherein the soft magnetic underlayer functions as a soft magnetic backing layer.

- 9. The perpendicular magnetic recording medium according to claim 8, wherein the soft magnetic underlayer has a thickness of 3 µm or greater.
- 10. The perpendicular magnetic recording medium according to claim 8, wherein the substrate further includes a nonmagnetic underlayer composed of an Ni-P alloy formed between the base and the soft magnetic underlayer.
- 11. The perpendicular magnetic recording medium according to claim 10, wherein the nonmagnetic underlayer has a thickness ranging 0.5 μm to 7 μm , the soft magnetic underlayer has a thickness of 0.3 μm or greater, and a sum of the thickness of the nonmagnetic underlayer and the thickness of the soft magnetic underlayer is 3 μm or greater.
- 12. The perpendicular magnetic recording medium according to claim 10, wherein the nonmagnetic underlayer is composed of Ni-P alloy containing about 11 wt% of phosphorus.
- 13. The perpendicular magnetic recording medium according to claim 9, wherein the surface of the soft magnetic underlayer has a surface roughness Ra of 0.5 nm or less and a micro waviness Wa of 0.5 nm or less.
- 14. The perpendicular magnetic recording medium according to claim 11, wherein the surface of the soft magnetic underlayer has a surface roughness Ra of 0.5 nm or less and a micro waviness Wa of 0.5 nm or less.

- 15. The perpendicular magnetic recording medium according to claim 8, further including a soft magnetic supplement layer between the soft magnetic underlayer of the substrate and the nonmagnetic seed layer, wherein the soft magnetic supplement layer has a film thickness of 50 nm or less, and a product of the film thickness and a saturation magnetic flux density is 150 G µm or larger.
- 16. A method of manufacturing the substrate for a perpendicular magnetic recording medium, comprising the steps of:

providing a nonmagnetic base composed of an aluminum alloy; and electroless plating a soft magnetic underlayer composed of a Ni-P alloy containing phosphorus in a range of 0.5 wt% to 6 wt% on the nonmagnetic base.

- 17. The method according to claim 16, wherein the soft magnetic underlayer has a thickness of 3 µm or greater.
- 18. The method according to claim 16, further including the step of electroless plating a nonmagnetic underlayer composed of an Ni-P alloy on the base before electroless plating the soft magnetic underlayer.
- 19. The method according to claim 18, wherein the nonmagnetic underlayer has a thickness ranging 0.5 μ m to 7 μ m, the soft magnetic underlayer has a thickness of 0.3 μ m or greater, and a sum of the thickness of the nonmagnetic underlayer and the thickness of the soft magnetic underlayer is 3 μ m or greater.
- 20. The method according to claim 16, further comprising the step of heating the substrate to a temperature of 300° C or less for 30 minutes or longer after forming the soft magnetic underlayer.

- 21. The method according to claim 18, further comprising the step of heating the substrate to a temperature of 300° C or less for 30 minutes or longer after forming the soft magnetic underlayer.
- 22. The method according to claim 17, further including the step of polishing the surface of the soft magnetic underlayer using free abrasive grains to smooth the surface thereof.
- 23. The method according to claim 19, further including the step of polishing the surface of the soft magnetic underlayer using free abrasive grains to smooth the surface thereof.
- 24. The method according to claim 22, wherein the surface of the soft magnetic underlayer has a surface roughness Ra of 0.5 nm or less and a micro waviness Wa of 0.5 nm or less.
- 25. The method according to claim 23, wherein the surface of the soft magnetic underlayer has a surface roughness Ra of 0.5 nm or less and a micro waviness Wa of 0.5 nm or less.
- 26. A method of manufacturing a perpendicular magnetic recording medium comprising the steps of:

forming a substrate by providing a nonmagnetic base composed of an aluminum alloy, and electroless plating a soft magnetic underlayer composed of a Ni-P alloy containing phosphorus in a range of 0.5 wt% to 6 wt% on the nonmagnetic base;

texturing a surface of the soft magnetic underlayer using free abrasive grains; and sequentially forming a nonmagnetic seed layer, a magnetic recording layer, and a protective layer by sputtering.

27. The method according to claim 26, wherein the soft magnetic underlayer has a thickness of 3 µm or greater.

28. The method according to claim 26, further including the step of electroless plating a nonmagnetic underlayer composed of an Ni-P alloy on the base before electroless plating the soft magnetic underlayer.

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- 29. The method according to claim 28, wherein the nonmagnetic underlayer has a thickness ranging 0.5 μ m to 7 μ m, the soft magnetic underlayer has a thickness of 0.3 μ m or greater, and a sum of the thickness of the nonmagnetic underlayer and the thickness of the soft magnetic underlayer is 3 μ m or greater.
- 30. The method according to claim 26, further comprising the step of heating the substrate to a temperature of 300° C or less for 30 minutes or longer after forming the soft magnetic underlayer.
- 31. The method according to claim 28, further comprising the step of heating the substrate to a temperature of 300° C or less for 30 minutes or longer after forming the soft magnetic underlayer.
- 32. The method according to claim 28, further including the step of forming a soft magnetic supplement layer on the soft magnetic underlayer before forming the nonmagnetic seed layer, wherein the soft magnetic supplement layer has a film thickness of 50 nm or less, and a product of the film thickness and a saturation magnetic flux density is 150 G µm or larger.
- 33. The method according to claim 27, wherein the surface of the soft magnetic underlayer has a surface roughness Ra of 0.5 nm or less and a micro waviness Wa of 0.5 nm or less.
- 34. The method according to claim 29, wherein the surface of the soft magnetic underlayer has a surface roughness Ra of 0.5 nm or less and a micro waviness Wa of 0.5 nm or less.